

CONDUCTED BY THE
INTERNATIONAL CITY MANAGERS' ASSOCIATION

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PREPARATION OF THE PURCHASING MANUAL

What are the purposes of a purchasing manual? What does it include? How is it prepared?

The purchasing manual like the budgeting manual is a description and explanation of procedures that the ordering agency in a city government must follow in the procurement of goods and services. Although primarily a manual of instructions to employees in ordering departments, the purchasing manual frequently includes the procedures and responsibilities of the purchasing department.

The purpose of the purchasing manual is to inform ordering departments of the proper procedures, regular and irregular, to obtain the best goods in the easiest and cheapest manner. In addition the manual should explain purchasing policy and the relationships of the purchasing agent and the ordering department.

The purpose of this report is to describe and illustrate the basic content of a purchasing manual. Larger cities will need additional forms and procedures (see *Further References*, page 7). Smaller cities usually can simplify and combine forms and procedures as described in the section, "For the Smaller City" (pages 5-6). Sample forms for use by all cities (Figures 1-6) are shown at the end of this report.

Much of this report is based on the purchasing manuals currently in use in Beverly Hills and Palo Alto, California; Fort Lauderdale, Florida; Owensboro, Kentucky; and Greensboro, North Carolina. These manuals are described briefly at the end of this report.

It is important at the outset to have a clear understanding of the following points: (1) established laws, charter provisions, and ordinances on municipal purchasing to provide the legal framework for purchasing policies and decisions; (2) the place of the purchasing function in relation to all city departments; and (3) standard procedures to guide all city departments. The purchasing agent and the chief administrator should develop the purchasing manual in consultation with city department heads. A department head committee is useful for review of the tentative manual. Finally, the manual should reflect actual working policies and procedures.

The manual should be written simply, briefly, and clearly. Distribution of copies should be controlled so that revisions can be made more easily and outdated copies are not in circulation. It may be desirable to issue the policy sections of the manual separately as a service to vendors or to issue a city purchasing guide or handbook for general information purposes.

Basic Content of the Manual

The following sections describe the basic content of the purchasing manual: introduction, requisition, purchase order, receiving report, invoice, stores requisition, supply contracts, emergency purchases, cancelled orders, and receiving report.

Introduction. The purchasing manual should lead off with a transmittal letter from the city manager which outlines the purpose of the manual, instructions for the use of the manual, and instructions for keeping it up to date. For example, the transmittal letter for the Fort Lauderdale purchasing manual states: "For efficient operation of the purchasing function, it is essential for

all concerned to have a clear definition and understanding of its aims and purposes. One purpose of this manual is to point out City Policies in respect to purchasing, serving as a general framework within which decisions can be made, and as a guide to consistent purchasing operation. The policies and procedures outlined are always in the structure of the City's laws and ordinances."

The introduction to the purchasing manual may be combined with the transmittal letter or may be a section in itself. The introduction may include statutory and charter provisions controlling the purchasing function. Owensboro and Palo Alto insert state legal sections and permissive and restrictive sections from the city charter on purchasing. Fort Lauderdale merely states that purchasing policies and procedures must conform to city laws.

An integral part of the purchasing manual is the statement of purchasing policy. It can usually be boiled down to a few sentences to the effect that the city strives to procure the best services and goods of the highest quality at the best price.

The introduction also should include a statement explaining the relationship between the city and the vendor. This statement should define both the purchasing agent-vendor relationship and the department head-vendor relationship. Such a statement should cover the following points:

1. Vendors usually should contact the purchasing department first with departmental contacts being arranged by the purchasing agent.
2. The purchasing department will provide departments with information obtained from interviews with vendors, catalogs, price lists, and the like.
3. All employees of the city will refrain from accepting gifts or entertainment from vendors which would obligate them to the vendor.

Requisition. The first form described in a purchasing manual is, of course, the requisition. A sample requisition, blank or filled out, should be inserted in the manual along with instructions for its completion (see Figure 1). These instructions should include how far in advance a requisition should be prepared before the contemplated receipt of goods, who should prepare the requisition, how many copies should be prepared, and how the requisition should be prepared.

The manual should set forth an explanation of every item that the purchasing requisition must contain however insignificant. This includes the requisition number, date, the department issuing the requisition, the destination, the delivery date, the account number, the quantity, the unit price, as well as suggested vendors, description of the item ordered, the use of the item if acquired, and the certification.

It may be desirable to give additional information on the use and the processing of the purchase requisition. For example, instructions can be added for the preparation of requisitions for such special orders as motor equipment, uniforms, and fire hose. The processing of the requisition may be described including the securing of quotations by the purchasing agent, the check for sufficient funds by the accounting department, preparing for competitive bidding, and so on.

Purchase Order. Even though the purchase order is not ordinarily initiated by the ordering department, the routing of the purchase order forms should be explained since the departmental copy of the purchase order often is used as a receiving tally by the ordering department. A sample form of the purchase order should be inserted in the manual along with a statement of its purpose, when the order is issued, who issues the order, and the routing of the order (see Figure 2).

Owensboro does not insert the purchase order form in its manual but merely represents it with an explanation of its use and routing (see Figure 3).

Receiving Report. The departmental copy of the purchase order usually is used as the receiving report upon full shipment of the order (see Figure 4). This is signed by an authorized person who receives the goods, and a copy immediately is forwarded to the finance department.

In instances of partial receipt of goods, a partial receipt form is used (see Figure 5). Instructions for its use should be outlined as well as its relationship to the receiving copy of the purchase order. In Owensboro when partial shipments are received, the partial receipt form is used

exclusively; the receiving report part of the purchase order is not used at all. In Fort Lauderdale the partial receipt form is used for every shipment but the last one. On the final shipment the receiving report of the purchase order is used. The receiving department keeps track of partial shipments of one order (see Figure 4), annotating the number of partial receipt forms, the quantity, date received, and other information until the order is closed out.

The manual should emphasize that when full or partial shipments have been received, the receiving department should immediately forward the receipt form to the finance department so that the city may take advantage of any discounts.

Invoice. The next form to be explained in the purchasing manual, the invoice, is one which ordinarily is not initiated by the purchasing department but by the vendor. The invoice usually is mailed directly to the purchasing department or to the accounting department, and some purchase orders specify this (see Figure 2). Sometimes invoices are delivered with the goods at the receiving point. In such cases the department head should be instructed to attach the invoice to the receiving report and forward it to the purchasing department. In the case of partial shipments, the partial receipt form should be attached to the invoice, if any, and forwarded to the purchasing department.

An explanation of freight charges, when the city has agreed to buy materials and pay for their delivery, should be included in the manual. Freight bills often are presented to the receiving department with the insistence that they should be paid there. The receiving department should be informed not to pay these freight charges but to refer them to the finance department for payment.

Storeroom Requisition. Instructions for obtaining supplies and materials from a city operated storeroom should be included in the purchasing manual. In smaller cities where the purchasing agent operates the storeroom, the regular requisitioning process is most often used for ordering from stores. In larger cities, however, ordering from the storeroom necessitates a different procedure. A separate stores requisition may be required (see Figure 6). This form should be inserted with directions for filling out. Storeroom operations can be explained briefly, and a list of storeroom items that are stocked can be included.

Supply Contracts. Ordering materials and supplies bought under annual contract may require different procedures on the part of the ordering department which should be outlined in the purchasing manual. For example, Greensboro lists the products ordered on annual contract, and allows the ordering department to place the order. The ordering department, however, must send a confirming requisition to the purchasing division the same day that the order is placed.

Services provided on a contractual basis may also require different procedures. The equipment covered by service contracts and the firm servicing each type of equipment should be listed in the purchasing manual. Greensboro requires the ordering department to contact the purchasing division when an office machine needs servicing. The purchasing division then contacts the service firm. The ordering department in addition must send a requisition to the purchasing division. In Owensboro, however, departments needing the service are allowed to contact the company directly.

Emergency Purchases. Emergency purchases are always a problem to every purchasing agent, and regulations governing such purchases should be explained in detail in the manual. The question of what constitutes an emergency should be carefully answered, and a warning should be inserted explaining that emergency purchases should not be used in lieu of careful planning for the year's needs. It should be further emphasized that emergency purchases are costly. If only certain departments are allowed to make emergency purchases, these departments should be listed and the process for initiating these orders must be carefully explained.

In some cases the using department orders directly and sends a confirming requisition marked "emergency purchase" to the purchasing department. In Fort Lauderdale the using department is required to notify the purchasing department that they wish to make an emergency purchase. The using department then receives a purchase order number which is given to the vendor at the time of ordering. Next a confirming requisition marked "emergency purchase" is sent to the purchasing department. The purchasing department in turn issues a confirming order to the vendor supplying the materials. If an emergency occurs at a time when the purchasing department is closed (nights, week-ends, holidays) the ordering department contacts the vendor directly.

If it is deemed desirable to have more control, a monthly blanket purchase order system can be used to handle certain emergency purchases (nights, week-ends, holidays). By this procedure, the purchasing department makes all contacts with vendors. The using department does not order directly but calls the purchasing department which advises as to whether the purchase shall be made by blanket purchase order, confirmation order, or petty cash. Such controls are used on all purchases to enable proper encumbering of budgeted accounts.

Cancelled Orders. There will be occasions when the using department or the purchasing department will cancel orders. The procedure should be carefully explained. Greensboro provides that when orders are cancelled, the receiving report copy of the purchase order should be returned to the purchasing division marked "cancelled." The purchasing division makes a notation on their copy and forwards the receiving report to the accounting division. If the purchasing division cancels the order, it will contact the ordering department and request that the receiving report of the purchase order be forwarded to them for processing.

Receiving Report. The inspection, testing, and receiving of the goods is another point for explanation. Where testing for quality or inspection of a technical nature is necessary, and municipal departments are not equipped to perform such services, it is the responsibility of the purchasing agent to arrange for the necessary testing. It is the receiving department's responsibility, however, to check upon quantity and quality — if easily discernable — of delivered goods. Instructions should be given for the checking of the purchase order against the materials received. If discrepancies necessitate refusal to accept goods, the purchasing department should be notified at once.

Additional Purchasing Services

Surplus and Obsolete Materials. One function of most purchasing departments is the disposition of surplus and obsolete material. The procedures that departments must follow in the disposition of such goods or equipment can be outlined in the purchasing manual. The Fort Lauderdale manual sets forth the methods of disposing of surplus and obsolete material as illustrated by the following quotation:

"Surplus, worn-out, or obsolete material and equipment may be disposed of in any of the following ways: (1) By transferring to other City Departments, (2) By returning to the manufacturer or supplier, (3) By trading in on new equipment, (4) By advertising for sale, (5) By selling as scrap, and (6) Junking — If any material or equipment is junked or lost, it shall be reported to the Purchasing Department by memo.

"How To Report Property: Each department or division shall report its surplus or obsolete stock, equipment, or materials on the 'Property Disposition Request' form. Fill out forms in triplicate, one for the department's file and forward the original and one copy to the Purchasing Department.

"How Disposition is Made: If surplus material is sold, it will be done by the Purchasing Department in conformance with competitive conditions, including newspaper advertising and sealed bids. Final acceptance of the sale and sale conditions will be given by the City Commission if over \$500. If value of the property to be sold exceeds \$2,000, it shall be sold by formal written contract to the highest bidder. If less than \$500, acceptance will be given by the City Manager. The selling department will be given credit in their current budget. If material is sold as scrap, the procedure will be the same. All pending sales shall be posted on the City Hall bulletin board.

"Each department and division will have the opportunity to acquire these items before disposal through other channels if in the best interest of the City.

"The Purchasing Department shall decide, in the best interests of the City, if the items should be sold, traded in, or transferred to another department.

"In disposing of equipment, all spare parts held for that equipment should be listed."

The logical organization for a purchasing manual would follow the steps of the purchasing procedure. For instance, the procedure for requisitioning from stores should follow the instructions

for filling out the normal requisition. Explanations for emergency purchases and ordering materials or services covered by contract should follow the explanation of the purchase order. The main point of the manual is to make purchasing procedures meaningful and clear to the ordering agency.

For the Smaller City

Not all of the forms and procedures described above will be needed in smaller cities. Forms can be adapted, simplified, and combined. Instructions can be quite brief with more reliance on informal and oral handling of questions and special cases. The purchasing manual for Owensboro, Kentucky (34,000) illustrates the brevity possible. The text of almost the entire manual is reproduced below. The only items left out are the letter of transmittal, two forms (shown below as Figure 1 and Figure 3), three quotations from state statutes, and the appendix listing accounting classifications.

PURCHASING MANUAL

CITY OF OWENSBORO, KENTUCKY

Material Costing between \$100 and \$1,000. All departments are expected to plan their purchases so that all services or materials costing between \$100 and \$1,000 can be requisitioned at least three weeks in advance. (At this point the Owensboro manual quotes Kentucky state statutes at some length on the authority and responsibility of the city manager for purchases of \$1,000 or less, procedures for purchases over \$1,000, and letting public projects by contract).

On written request from the department ordering the Purchasing Agent may cancel a purchase order. If the order has been in effect for some time a phone call to the Purchasing Agent will initiate action, but a written request should follow stating the reason for cancellation. The vendor will be notified by phone or telegram or by letter of the cancellation. The Purchasing Agent will mark the yellow copy of the purchase order (No. 5) "Cancelled," initial it and attach thereto the department's written request for cancellation. The Machine Operator will be notified of the cancellation so as to offset the original encumbrance on the expense ledger card.

PURCHASES OF CONTRACTUAL SERVICES AND COMMODITIES

Service-Office Machines. Service for office machine repair and maintenance is contracted for on an annual basis for the types shown below: (a) Addressograph, (b) Burroughs adding machines, (c) National accounting machine, (d) Calculators (Friden and Monroe), and (e) Typewriters (Underwood and Royal).

Procedure for Handling Service on Above Machines. When any of these machines are in need of services telephone the proper company *direct*. Give the nature of the trouble so that the repairman will be aided in bringing the necessary tools. There is no charge for a required service call, unless the machines are damaged through negligence.

Commodities Under Contract. There are certain materials such as sand, road oil, tires, gas, etc. which are contracted on an annual basis.

EMERGENCY PURCHASES

True emergencies almost always occur as a result of parts and labor needed for repairs to equipment which must be kept in operating order. A stock of most needed equipment parts will be kept at the City's Central Garage. Emergencies created through negligence must be avoided. Some examples of these are: (a) depletion of stock due to negligence, (b) buildings or equipment needing repairs or painting for some time, suddenly becoming emergencies overnight, and (c) orders for material or service for projects most of which must be planned weeks or months ahead of time, yet projects for which material is requested 24 hours before desired use.

Most vendors charge a premium if labor, supplies, or printing is required "at once."

PARTIAL RECEIPTS

Form. The partial receipt form is designed for use as a receiving record in place of the pink copy of the purchase order when only a part of the order is received. The original pink copy is to be submitted to the Purchasing Agent when the final shipment of the order is received. The department should record all partial shipments and dates received on the original copy.

When any part of an order is delivered persons authorized to sign receiving records should fill out the partial receipt record showing the information listed below: (a) date received, (b) original purchase order number, (c) charge account, (d) freight bill number (if not f.o.b. Owensboro), (e) name of vendor in "received from" space, (f) quantity, description, unit price, and total price of articles received, (g) signature of authorized person receiving goods, and (h) if on bid, bid number in upper right-hand corner.

Note. Do not sign the pink copy of the purchase order (receiving record) in cases of partial receipt, except in cases as shown above, even after the last goods have been delivered. The partial receiving record properly signed is all that is necessary to authorize payment. If the purchase order (pink copy) is also signed payment is authorized twice.

PAYMENTS OF INVOICES AND TRANSPORTATION CHARGES

Invoice Routing. When a partial receipt form or full receiving record (pink copy) is received in the Purchasing Agent's office (to be sent as soon as goods are received) the record will be stamped with the date to show the time of receipt.

Complete or partial receiving records should be sent to the Purchasing Agent immediately upon delivery so that the City may take advantage of cash discounts.

Preparation for Payment. The Purchasing Agent will check the files to see if the invoice is on hand covering the order or part of the order received.

(a) If the invoice is on hand it is checked against the purchase order for correctness as to quantity and price. If no exceptions are found the invoice and receiving records are sent to the Accounting Section of the Finance Department.

(b) If the invoice is not in file, the receiving record is filed alphabetically to await the invoice, after which the above procedure is followed.

Invoice Payment. Invoices are generally paid once monthly, between the first and tenth of the month. In special cases faster payment may be provided.

Any questions relating to the payment of invoices concerning material which is not available to you should be referred to the Finance Department's Accounting Section.

Freight Charges (When Payable). All freight charges will be handled through the Finance Department and no payments are to be made by receiving department.

STORE ROOM

A general centralized store room is located in the garage building adjacent to City Hall. This store room will be operated by the Purchasing Agent and any department desiring material handled in this store room will work in the same manner as a request of material from other suppliers.

Items to be carried as stock will be those used in small quantities by all departments. A complete list of stock items can be furnished to the department by the Purchasing Agent.

OFFICE SUPPLIES

Office supplies will be handled as stock room items and the same procedure of issuance will be followed.

AUTO SUPPLIES

Auto supplies will be handled through the City's Centralized Garage. Charges will be made to the proper accounts as used.

Further References. MIS loan copies are available for the following purchasing manuals.

Beverly Hills, California. *Finance and Accounting Manual*. Covers accounting, payrolls, budgeting, and purchasing. Includes instructions and forms for the requisition, purchase order, partial receipt, and stores requisition. Includes sample forms with a step-by-step tracing of a hypothetical order.

Palo Alto, California. *Purchasing Manual*. Includes sections on relations with suppliers' representatives, buying the proper quality and quantity, buying at the proper price, follow-up and tracing orders, records, and reports.

Fort Lauderdale, Florida. *Purchasing Manual*. Organized in three parts: (1) for all employees concerned with purchasing covering relations with vendors' representatives, requisition, purchase order, emergency purchases, invoices, and receiving; (2) for department heads covering surplus and obsolete material, follow-up, and specifications committee; and (3) for the purchasing department covering duties, buying the right quantity and quality, buying at the right price, quotations and bids, time purchase contracts, and records and reports.

Greensboro, North Carolina. *Manual - General Services Department*. Includes purchasing forms filled in as samples. Also covers forms and procedures for city garage, printing and store-room, maintenance of buildings and grounds, warehousing, and mail room.

In addition the following sources are suggested as guides for drafting a purchasing manual:

Model Purchasing Ordinance--Annotated. National Institute of Municipal Law Officers, 726 Jackson Place, N. W., Washington 6, D. C. 1954. 22pp. \$2.

A Purchasing and Supply System for Montgomery County, Maryland. Court House, Rockville. 1955. 52pp.

Purchasing for Small Cities. By Russell Forbes. Public Administration Service, 1313 East 60 Street, Chicago 37. 1951. 23pp. \$1.

Purchasing Procedures for Local Governments. By Joseph M. Cunningham. Govforms Company, 111 Broadway, New York 6. 1955. 13pp. \$1.

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Figure 1

DEPARTMENT PURCHASE REQUISITION

City of Owensboro, Kentucky

NOTICE: Requisition must be submitted at least 7 days in advance of requirements

Supplier's Quote No. _____ (Supplier) Purchase Order No. _____
 Date of Quote _____ Date _____
 Quoted by _____ (Address) Bid No. _____ Terms _____
 Written Quote _____ F. O. B. (4) _____
 Telephone Quote _____ (City) (State) Charge Account _____

QUANTITY	CATALOG OR PART NO.	DESCRIPTION	UNIT COST	TOTAL COST
(5)	(6)	(7)	(8)	(9)
Deliver to: (11) _____			TOTAL (10)	
Material Used For: (3) _____			APPROVED BY: _____	
Requisitioned By: (1) _____ (Department Head)			Purchasing Agent _____	
Date of Requisition: (2) _____			City Manager _____	
Attention: (12) _____			Suggested Vendors	
1. _____			2. _____	
3. (13) _____			4. _____	

How to Requisition:

The requisition form above is to be completed by the department requisitioning material or service in order to reflect the following (when the information is known):

1. Department head to sign all requisitions
2. Date prepared
3. Specific use for which material or service purchased
4. Account to be charged
5. Number of items required
6. Cat. number or part number (if known)
7. Description of item required
8. Unit cost per item
9. Total cost of items
10. Full cost of items
11. Location of delivery point
12. Person or department item consigned to
13. List suggested vendors

Figure 2

CITY OF FORT LAUDERDALE
FORT LAUDERDALE, FLORIDA

PURCHASE ORDER No.

PUT THE NUMBER OF THIS ORDER AND DEPARTMENT DESIGNATED BELOW ON ALL CORRESPONDENCE, ON CASE OR PACKAGE, AND ON INVOICE.

To:

DATE

DEPT.

SHIP TO:

PLEASE SHIP THE FOLLOWING MERCHANDISE SUBJECT TO CONDITIONS PRINTED ON THIS ORDER.

STATE SALES TAX EXEMPTION CERTIFICATE NO. 04-00012-03-16

CODE	CHARGES	QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
<p>UNLESS OTHERWISE STATED ALL PRICES F.O.B. FT. LAUDERDALE, FLORIDA</p>						

NOTE—IMMEDIATELY UPON SHIPMENT INVOICE IN DUPLICATE SHOWING OUR ORDER NUMBER AND DEPARTMENT AND MAIL TO:
CITY OF FORT LAUDERDALE
P. O. DRAWER 1181
FORT LAUDERDALE, FLORIDA

CONDITIONS—PROMPT ACKNOWLEDGMENT AND DEFINITE SHIPPING DATE REQUIRED.

SHIP BY CHEAPEST CONVEYOR UNLESS OTHERWISE SPECIFIED.

IF EXCISE TAX IS INCLUDED IN THE PRICE OF ANY OF THE ITEMS ON THIS ORDER, IT IS REQUESTED THAT AMOUNT OF TAX BE SHOWN ON YOUR INVOICE.

CITY OF FORT LAUDERDALE

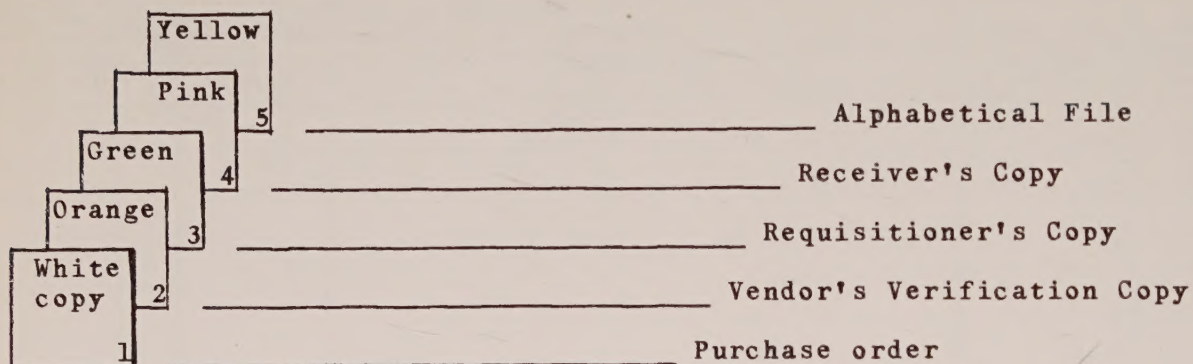
By _____ PURCHASING AGENT

Figure 3

PURCHASE ORDERS

Owensboro, Kentucky

Prepared in five copies - routed as follows:



Copy 1 is mailed directly to the vendor by the Purchasing Agent with copy 2.

Copy 2 is signed by the vendor with any corrections as to terms, delivery, etc. and returned to the Purchasing Agent for alphabetical filing by company name. This serves as a confirmation of an order and need not be permanently filed.

Copy 3 is sent to the requisitioning department for its files.

Copy 4 goes to the department requisitioning the material to await receipt of the goods, at which time it is signed as a receiving record by authorized personnel and returned to the Purchasing Agent immediately. This will allow the City to take discounts where and when applicable. (See section on PARTIAL RECEIPTS for exception.)

Copy 5 is filed alphabetically by the Purchasing Agent.

Figure 4

CITY OF FORT LAUDERDALE
FORT LAUDERDALE, FLORIDA

PURCHASE ORDER No.

PUT THE NUMBER OF THIS ORDER AND DEPARTMENT
DESIGNATED BELOW ON ALL CORRESPONDENCE, ON
CASE OR PACKAGE, AND ON INVOICE.

To:

DATE

DEPT.

SHIP TO:

PLEASE SHIP THE FOLLOWING MERCHANDISE SUBJECT TO CONDITIONS PRINTED ON THIS ORDER.

STATE SALES TAX EXEMPTION CERTIFICATE NO. 04-00012-03-16

CODE	CHARGES	QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
UNLESS OTHERWISE STATED ALL PRICES F.O.B. FT. LAUDERDALE, FLORIDA						

THIS RECEIVING REPORT MUST REACH ACCOUNTING DEPT. IMMEDIATELY AFTER DELIVERY OF GOODS TO INCURE DISCOUNT

PARTIAL SHIPM'T REC. REPORT NO.	INVOICE NO.	QUANTITY	AMOUNT	DATE RECEIVED	PREPAID	COLLECT	VOUCHER NUMBER

I HEREBY CERTIFY THAT THE MATERIAL OR SERVICES HAVE BEEN RECEIVED, INSPECTED AND FOUND SATISFACTORY FOR THE PURPOSE FOR WHICH THEY WERE PURCHASED.

Figure 5

<i>City of Beverly Hills, California</i> PARTIAL GOODS RECEIVED REPORT		
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <p>Department</p> <p>Has Received From</p> <p>V E N D O R</p> </div> <div style="width: 55%; border: 1px solid black; padding: 5px;"> <p>Purchase Order No:</p> <p>_____</p> <p>Date Received:</p> <p>_____</p> </div> </div>		
QUANTITY REC'D.	DESCRIPTION	AMOUNT
<p style="text-align: center;">Accounting Division Use Only</p> <p>Invoice No. _____</p> <p>Amount _____</p> <p>Date _____</p> <p>Checked By _____</p> <p>Warrant No. _____</p>		<p>I certify that the goods or services shown above represent partial delivery of the order placed with the purchase order shown and that the goods were received in good condition.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Department Head</p>
<small>BOD 11-24 18PCO A 0005</small>		

Figure 6

CITY OF GREENSBORO
STORES REQUISITION
N^o 11907 B

PURCHASING AGENT: General Services DEPT. DATE January 1, 1956
Please furnish the following material to be delivered at Room 115 City Hall Bldg. and used for General Office Work

MATERIAL	Unit Prices	Extension	Account Number
1- Doz. No. 2 Pencils	.13	.13	H-103
1- Ream 20 Lb. Mimeo Paper	1.01	1.01	
<p>(NOTE: It is not necessary for requisitioning Department to place price on these requisition. Price will be shown by Stock Clerk and will be furnished for your copy upon request.)</p>			
<p>Signed: Carl Self</p>			

I hereby certify that there is a sufficient unencumbered balance of appropriation to meet this withdrawal from stores

DIVISION OF ACCOUNTS

By _____

Approved _____ Purchasing Agent

Received _____

Signed _____

STORE KEEPER'S MEMORANDA

Posted to Inventory Record _____ ?

THIS SPACE FOR DIVISION OF ACCOUNTS

Budget Detail
Budget Control
Appropriations

Stores

